



Notification of a City of Tucson Tax Amnesty Program

What is the tax amnesty program?

During these difficult and challenging times, the City of Tucson is offering the business community a tax amnesty program. This rare opportunity will allow Tucson business owners to submit delinquent sales tax or license fees without penalty and with reduced interest due on delinquent balances. This is also an opportunity for Tucson businesses that are not licensed to get licensed, without penalty.

Who is eligible?

- Licensed businesses subject to City of Tucson business license tax (sales/use tax).
- Unlicensed businesses that must become licensed to comply with the City Tax Code.

Who is not eligible?

- Taxpayers who are being audited currently. Periods in audits that have been finalized by the City of Tucson are not eligible for tax amnesty.
- Taxpayers who fail to have or submit a tax license application with the City of Tucson, but file and pay delinquent returns or amounts previously owed during the amnesty period.

When does it apply?

The amnesty period will run for two months only, beginning September 1, 2015 and ending October 30, 2015.

How will it work?

Any Tucson business with delinquent business license fees, tax license fees and/or city sales/use tax on or before September 1, 2015 is eligible for consideration of penalty waiver and a reduction of half of the interest charged on those delinquent periods. Periods that have been filed without payment in full can also be included in the Tax Amnesty Program.

Unlicensed businesses that obtain a Tucson business and/or tax license during the amnesty period will be eligible for a waiver of penalties associated with failing to obtain a license(s) and submit sales tax in accordance with the Tucson City Code.

Payment under the amnesty program does not prohibit the City of Tucson from conducting an audit for those periods that were included in the program. If the City of Tucson grants a taxpayer amnesty, that taxpayer waives any right to a refund or credit for any amount of the tax liability paid for any period in the amnesty application.

How do I participate?

To participate in the program, the Amnesty Application Form must be completed and sent to the City of Tucson. The fillable form can be found on the City of Tucson Finance page at www.tucsonaz.gov/finance. For more information, call the Tax Audit Section at (520) 791-4681 or e-mail questions to Tax-Amnesty@tucsonaz.gov.

The form must be filled out completely, signed, and submitted by mail to the address below or e-mailed to the City of Tucson during the amnesty period along with any previously unfiled sales tax returns covering the period requested. If the form is being signed by someone other than the business owner or officer, a signed

Power of Attorney form must accompany the form. The Power of Attorney form 285 can be found at <https://www.azdor.gov/Forms/PowerofAttorneyDisclosure.aspx>. All taxes and reduced interest must be paid by October 30, 2015.

Upon receipt of your application the City of Tucson will send you a letter confirming your status in the Amnesty Program.

Note: Any delinquent taxes and fees that qualify for the Tax Amnesty Program, and that are not settled in compliance with the requirements of the program will be subject to all penalties, interest, and fees authorized by the Tucson City Code at the conclusion of the amnesty period.